



OKLAHOMA BOARD OF CHIROPRACTIC EXAMINERS
PURCHASE CARD PROGRAM AUDIT
FOR THE PERIOD AUGUST 28, 2008 TO SEPTEMBER 28, 2009

State of Oklahoma

Department of Central Services

Audit Unit

Report Released July 14, 2010

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AUDIT PERFORMED BY

Carissa Laffoon, Auditor
Lisa A. White, Audit Manager
JoRay McCoy, Chief Auditor

AUDIT CONCLUSION

Based on our audit, we have determined the Oklahoma Board of Chiropractic Examiners has significantly complied with the objectives audited. The objectives audited were to (1) determine if the Agency has implemented internal controls and if the Agency's controls are operating effectively in relation to the purchase card program and (2) determine if the Agency's purchase card program is in compliance with Oklahoma State Purchase Card Procedures and approved internal purchasing procedures as they relate to the acquisition process through the use of purchase cards. We did note deficiencies during the audit. These deficiencies include verbal pre-approvals for the statewide contract card; partial memo statement reconciliation; and missing receipts. The Agency has provided corrective action plans that address the deficiencies noted in our audit.

AUDIT FINDING SUMMARY

(Error rates are based on transactions reviewed.)

10-145-07: Purchase Card Administrator- Purchase card program is not being administered effectively.

10-145-01: Security of Vulnerable Assets- Purchase cards are secured centrally and accessible to all purchase card program participants.

10-145-03: File Maintenance- The current filing system maintained by the Agency made it difficult to locate supporting documentation.

10-145-05: Receiving Documents- 8% of transactions were not supported by any documentation. (See finding 10-145-04)

10-145-05: Receiving Documents- 58% of receipts for purchase were not signed and dated by the cardholder.

10-145-05: Receiving Documents- 33% of receiving documents for purchases of goods and services subsequent to the time of purchase were not present.

10-145-05: Receiving Documents- 17% of receiving documents for purchases of goods and services subsequent to the time of purchase were not properly annotated.



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This audit was performed pursuant to 74 O.S. § 85.5.E. and the State of Oklahoma Purchase Card Procedures in accordance with generally accepted Government Auditing Standards.



The Audit Unit of the Department of Central Service has completed an audit of Oklahoma Board of Chiropractic Examiners, referred to as the "Agency" within the audit report. Our audit was to determine if the agency's purchase card program for the period August 28, 2008 to September 28, 2009 complied with the audit objectives.

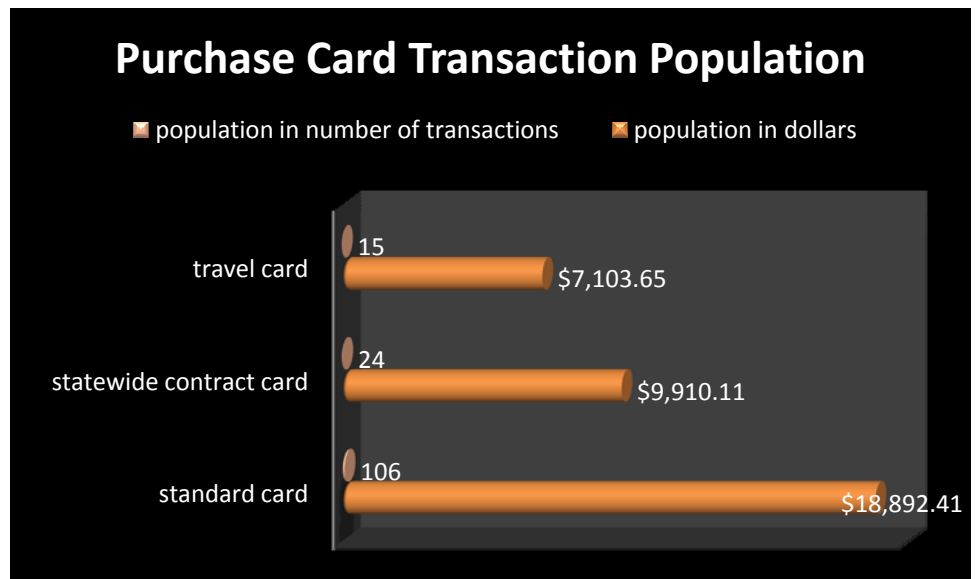
10-145-04: Detailed Receipts- 8% of transactions were not supported by a receipt. (See finding 10-145-05)

10-145-04: Detailed Receipts- 3% of purchase card transactions were not supported by a detailed and itemized receipt.

(The most significant audit findings are detailed in the report. Detailed information for finding 10-145-02: Statewide Contract Card Approval and 10-145-06: Memo Statement Reconciliation have been provided to the Agency's management.)

AUDIT OVERVIEW

We audited the Agency's purchase card program for the period August 28, 2008 to September 28, 2009. For this period, the Agency had 145 transactions. Total purchase card spend was \$35,906.17.



Purchase card population highlights

- 73% of the transactions were standard purchase card transactions.
- 57% of the purchase card spend was in the \$250 - \$749.99 dollar threshold.

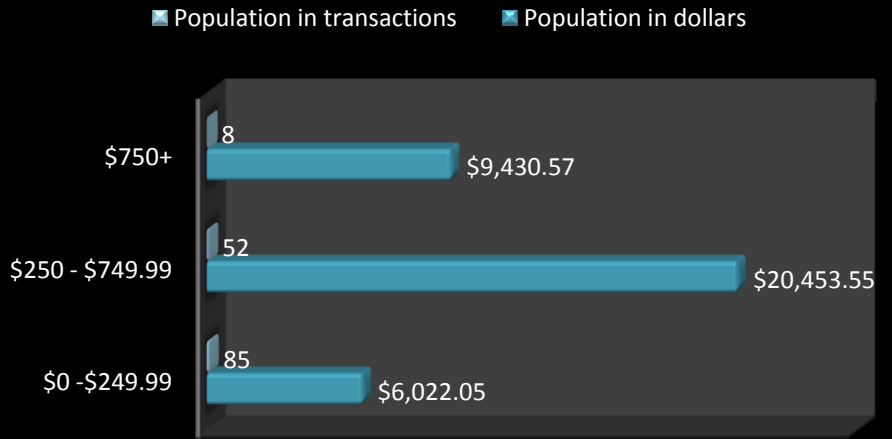


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Purchase Card Spend

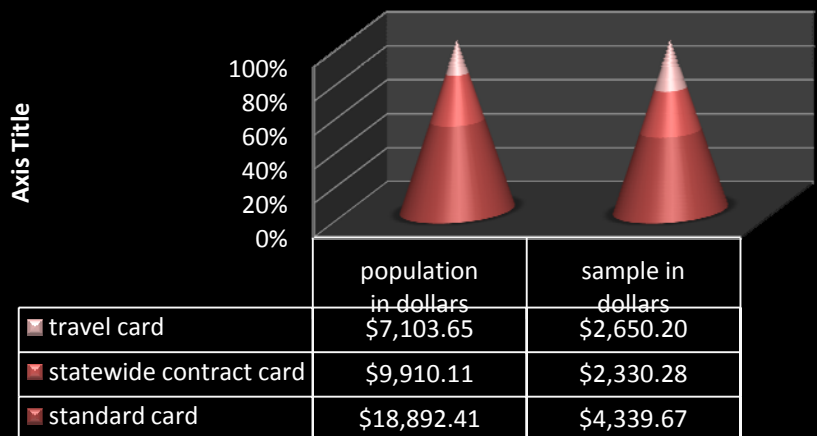


The Agency has two cardholders and five purchase cards. The Agency has the following purchase cards (1) two standard purchase cards; (2) two travel purchase cards; and (3) one statewide contract purchase card.

Sample population

IDEA Data Analysis software was used to obtain a sample of purchase card transactions to review. We also judgmentally selected transactions for further review. Criterion used to judgmentally select additional transactions was vendor name. In total, we sampled 38 purchase card transactions in a total dollar spend of \$9,320.15.

Chart Title





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DETAILED FINDINGS

FINDING 10-145-07: PURCHASE CARD ADMINISTRATOR

Criteria: State Purchase Card Procedures § 6.11.1 P/Card Management states in part:

...

6.11.1.6 Exercising control over the program by periodically auditing a random selection of cardholder's monthly bank memo statements and transaction documentation for accuracy, cardholder signature, state entity approving official signature, etc.

The United States General Accounting Office, GAO/AIMD-00-21.3.1, **Internal Control Standards, Control Activities**, states in part:

Control activities occur at all levels and functions of the entity. They include a wide range of activities such as approvals, authorizations, verifications, reconciliations, performance reviews, maintenance of security, and the creation and maintenance of related records which provide evidence of execution of these activities as well as appropriate documentation.

Condition: The Purchase Card Administrator is responsible for managing and monitoring the Agency's purchase card program. The Agency's program has five purchase cards and two cardholders. There are two statewide contract purchase cards, two standard purchase cards, and one travel purchase card. Based on our review of the purchase card program, we found that the purchase card program is not being administered effectively. We noted the following:

- All participants in the purchase card program have access to the safe where the purchase cards are secured.
- Verbal approval is given for statewide contract card purchases.
- Purchase card documentation was filed in three (3) separate locations. Documentation could not be easily located, if located at all.
- There were missing receipts. There were also receipts that were not itemized and detailed.
- Receiving documentation was not properly annotated or receiving documents were not retained.
- Memo statements did not reconcile. A complete review of cardholders' reconciled memo statements was not performed.



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- Insufficient fund encumbrance during fiscal year 2009 for the standard purchase card. Unencumbered transactions totaled \$722.19 for the 32 days funds were not encumbered.
- Sales tax was paid for two purchase card transactions.
- Approving official did not sign and date a memo statement.

Cause: Purchase card program of the Agency is small with only two purchase card cardholders. Pre-approval is given verbally for all purchase card transactions. Purchase Card Administrator knows all activity of the program.

Effect or Potential Effect: By not administering the purchase card program effectively, there are no established controls to ensure the purchase card program is operating in accordance with State statute, rules and procedures. There is also an opportunity created for the misuse and abuse of the purchase card in the absence of compensating controls.

Recommendation: We recommend the Purchase Card Administrator network with other state agencies who have been participants in the purchase card program for the development of best practices for an effective purchase card program. In the interim, the Purchase Card Administrator should perform the following:

- Create a filing system that maintains all purchase card documentation in a central location;
- Create a purchase card 'audit' checklist for the monthly review of cardholder reconciliation. Checklist should include items such as: ensuring all transactions on memo statement are supported by receipt documentation; ensuring signatures are on receipt documentation and memo statements; receiving documents are present; and, etc.

This finding will be forwarded to the State Purchase Card Administrator for further review and consideration.

Management's Response- CONCUR

Date: 07/07/2010

Respondent: Executive Director

Response: After reviewing the recommendations from the DCS Auditors, I will begin developing a policy and procedure that will efficiently and effectively establish controls that will allow this agency to ensure that there is no abuse, misuse as it relates to the purchase cards. Presently right now, there are 2 purchase cardholders. Both have the standard P Card and each have a travel card as well. The Administrative Assistant is the only one presently who has use of the Statewide contract card. All transactions will be signed off on by the P Card Administrator with signature and date prior to purchase card being utilized for such transactions. Policy and Procedures will be adopted and placed in the agencies Internal Policy and Procedures for purchasing immediately to ensure controls are in place to safeguard from unauthorized use of purchase cards by any staff. However, as stated in 10-145-01 we will not be changing our method of securing purchase cards. We feel that this is a safe place and that with this agency's 3FTE that any misuse or abuse of any of the purchase cards is not a threat at this time.



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Corrective Action Plan

Contact Person: Executive Director

Anticipated Completion Date: Effective Immediately

Corrective Action Planned: Policy and Procedures will be developed to address the areas as recommended by the DCS Auditors, and the P Card Administrator will begin networking with other state agencies involved in the P Card Program for further information and support.

FINDING 10-145-01: SECURITY OF VULNERABLE ASSETS

Criteria: United States General Accounting Office Standards for Internal Control in the Federal Government (November 1999) **Physical Control Over Vulnerable Assets** states in part:

An agency must establish physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment which might be vulnerable to risk of loss or unauthorized use...

State Purchase Card Procedures § **6.9 Card Security** states in part:

... The Cardholder shall assure the card is kept in a secure manner and the P/Card account number on the card is not posted or left in a conspicuous place... The Entity is responsible for maintaining adequate security of purchase card account numbers and related information...

Condition: During our review of the Agency's internal controls, we examined the Agency's processes and procedures for securing purchase cards and purchase card documentation. To gain access to the office of the Board of Chiropractic Examiners, the receptionist of the Agency must activate a switch to unlock the door to allow visitors on the outside to gain access to the office on the inside. Once inside the office, visitors are seated in a reception area and wait to be assisted by Agency personnel.

Purchase cards of the Agency are secured in a lockable fireproof safe in the office of the Executive Director. Both cardholders have access to the Executive Director's office and they have the passcode to the safe where the purchase cards are secured. At the time of the internal control walk-thru, the key to the safe was in the safe door.

Cause: In instances where the Executive Director is not in the office, cardholders need access to their purchase cards to make purchases.

Effect or Potential Effect: By allowing cardholders unlimited and uninhibited access to the safe where purchase cards are secured, opportunities for unauthorized use are increased.

Recommendation: We recommend each cardholder maintain and secure their purchase card.

Management's Response- *PARTIALLY CONCUR*



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Date: 07/07/2010

Respondent: Executive Director

Response: After reviewing the recommendations from the DCS Auditors, it is in my opinion that there will be and never would be any misuse of any of the purchase cards because of the direct access by all employees to the locked safe in the ED's office. Each purchase cardholder is responsible for his/her card at all times, and it is and will continue to be the policy of this agency that all cards are kept locked in the ED's office at all times, unless the cardholder has received authorization to remove the card from the premises to purchase outside of this office. With our agency being so small 3 FTE the increase for unauthorized use I believe is not a factor.

Corrective Action Plan

Contact Person: Executive Director

Anticipated Completion Date: 07/07/2010

FINDING 10-145-03: FILE MAINTENANCE

Criteria: State Purchase Card Procedures § 5.6 **Records Retention** states in part:

State Entity P/Card records shall be maintained in a central and secure location, as referenced in State Entity P/Card procedures. Records may include, but are not limited to, memo statements, transaction receipts, dispute documents, Cardholder and State Entity Approving Official approvals, and any other transaction documentation whether in paper or electronic form...

State Purchase Card Procedures § 6.8.4 **Entity retention of statements** states in part:

Entity P/Card procedures shall designate where the State Entity shall securely retain reconciled statements and supporting documents and make available upon request by OSF and/or DCS for review and audit purposes...

United States General Accounting Office Standards for Internal Control in the Federal Government (November 1999) **Appropriate Documentation of Transactions and Internal Control** states in part:

Internal control and all transactions and other significant events need to be clearly documented, and the documentation should be readily available for examination... All documentation and records should be properly managed and maintained...

Condition: During our review of the Agency's internal controls, we examined the Agency's processes and procedures for securing purchase card records and related supporting documentation. Pathway Net Reports (Report 121- Cardholder Statement, Report 161- Transaction Detail, and Report 500- Invoice) and vouchers are filed separately from the transaction supporting documentation. Each cardholder maintains a file of their purchase card activity for each billing cycle. The documentation is not brought together until the end



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of the fiscal year and all transaction supporting documentation is attached to the Pathway Net Reports for filing.

The current filing system maintained by the Agency made it difficult to locate supporting documentation for purchase card transactions. There were instances where supporting documentation could not be located for requested purchase card transactions.

The purchase card transactions detailed below were missing the following supporting documentation. When possible, transaction documentation was obtained at the time of the audit.

<u>Cardholder #</u>	<u>Transaction Date</u>	<u>Vendor</u>	<u>Transaction Amount</u>	<u>Comment</u>
*****515536	09.24.2008	Prism Place	\$420.00	Missing detailed and itemized receipt and receiving document.
*****523035	05.04.2009	American Airlines	\$405.20	Missing the itinerary/ invoice. Computer crashed and all data was lost.
*****986678	05.10.2009	Renaissance Hotels	\$1,135.30	Original hotel folio not retained. Summary of charges obtained at the time of audit.
*****523027	10.28.2008	Alliant Law Group (AT &T)	\$937.25	Original billing not retained. Collection notice used as support.
*****523027	10.06.2008	CSG Nationwide Guardian	\$16.99	Missing detailed receipt.
*****523027	06.16.2009	Premiere Global Services	\$16.56	Missing detailed receipt.
*****523027	07.13.2009	Eureka Water Co.	\$18.95	Missing detailed receipt.
*****523027	10.02.2008	FDX	\$129.23	Original billing not retained. Collection notice used as support.
*****523027	12.10.2008	Bill Warren	\$320.71	Original receipt not maintained. Vendor faxed a copy to the Agency at the time of the audit.
*****523027	10.10.2008	McBee	\$46.18	Receiving document not retained. Invoice used as the receiving document.
*****523027	01.13.2009	Midwest Trophy	\$77.62	Original receipt not maintained. Vendor faxed a copy to the Agency at the time of the audit.
*****523027	02.03.2009	Personnel Concepts	\$35.90	Receiving document not retained. Order form was used as supporting documentation.
*****523027	07.27.2009	Bank Supplies, Inc.	\$100.57	Receiving document not retained. Invoice used as the receiving document.



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*****523027	05.27.2009	Trey McNeill	\$475.00	Original receipt not maintained. Agency was unable to obtain a copy for the audit.
*****523027	11.03.2008	Addtronics	\$151.13	Original receipt not maintained. Company was bought out by another vendor and a copy of the receipt could not be obtained for the audit.
		TOTAL	\$4,286.59	

Cause: Cardholders are responsible for the purchases made with their purchase card. Purchase card documentation is secured by the cardholders.

Effect or Potential Effect: By not centrally filing reconciled memo statements and supporting documentation, there is an increased risk of losing documentation. The process of ensuring that all transactions are supported by a receipt becomes more difficult.

Recommendation: We recommend the Agency develop a filing system whereby all purchase card documentation is filed centrally at the end of each billing cycle.

Management's Response- CONCUR

Date: 07/07/2010

Respondent: Executive Director

Response: After reviewing the recommendations from the DCS Auditors, myself and staff have developed a filing system that will place all invoices, receiving documents, etc. with memo statements, reports from pathway net, and vouchers at the end of each billing cycle to ensure all documents are easily accessible by all personnel when necessary.

Corrective Action Plan

Contact Person: Executive Director

Anticipated Completion Date: Effective Immediately

Corrective Action Planned: Developed centralized filing system to keep all documents together for all purchase card transactions.

FINDING 10-145-05: RECEIVING DOCUMENTS

Criteria:

1. State Purchase Card Procedures § 6.6.1 Goods or services received at the time of purchase states



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in part:

The receipt for purchase shall serve as the receiving document. The receipt must contain the cardholder's signature and date. A carbon copy or NCR copy of the receipt containing the cardholder signature and date meets this requirement. (Annotating the document "Received" is NOT required.) The receiving document shall be retained by the cardholder for the monthly reconciliation process...

2. State Purchase Card Procedures § 6.6.2 Goods or services received subsequent to the time of purchase states in part:

The document accompanying the goods or services (such as packing slip or service order) serves as the receiving document. The receiving document shall be annotated "Received" (or its abbreviation) and shall be signed and dated by the receiving employee. A carbon copy or NCR copy of the receipt containing the receiving employee signature, date, and the annotation of "Received" (or its abbreviation) meets this requirement. The itinerary shall serve as the receiving document shall be retained by the cardholder for the monthly reconciliation process.

Condition: For the audit period reviewed (August 27, 2008 to September 28, 2009), there were a total of 145 purchase card transactions (106 standard purchase card transactions; 24 statewide contract purchase card transactions; and, 15 travel purchase card transactions) in the total dollar amount of \$35,906.17. We sampled 38 purchase card transactions (27 standard purchase card transactions; 6 statewide contract purchase card transactions; and, 5 travel purchase card transactions) in the total dollar amount of \$9,320.15.

1. Three of the 38 purchase card transactions were not supported by any documentation.
2. Twenty-six of the remaining 35 (74%) purchase card transactions were for goods and services received at the time of purchase. We noted the following:
 - 15 of 26 (58%) receipts for purchase were not signed and dated by the cardholder.
3. Twelve of the remaining 35 (34%) purchase card transactions were for goods and services received subsequent to the time of purchase. We noted the following:
 - 4 of 12 (33%) receiving documents for purchases of goods and services subsequent to the time of purchase were not present.
 - 2 of 12 (17%) receiving documents for purchases of goods and services subsequent to the time of purchase were not properly annotated.

The Agency did not obtain or properly process the receiving documents for 63% of the transactions reviewed.

Cause: There is not a central location for the filing of purchase card documentation. Filing system is not conducive to identifying lost or missing receiving documents in a timely manner.



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Effect or Potential Effect: By not having a receiving document for all purchase card transactions, it cannot be determined if what was ordered was actually received in part or in totality. It is also difficult to determine if what was ordered was in accordance with sound business practices.

Recommendation: We recommend the Agency develop a procedure and process that ensures all receiving documents are retained for all purchase card transactions. Part of the procedure and process should include the approving official returning the memo statement to the cardholder upon discovery of missing supporting documentation.

Management's Response- CONCUR

Date: 07/07/2010

Respondent: Executive Director

Response: After reviewing the recommendations from the DCS Auditors, a policy and procedure will be implemented that all receiving documents will be retained by each cardholder for each transaction made with the purchase cards, and presented to the P Card Administrator at the end of each billing cycle so that they be reconciled with the memo statements for each card.

Corrective Action Plan

Contact Person: Executive Director

Anticipated Completion Date: Effective Immediately

Corrective Action Planned: Policy and Procedure will be developed to require the purchase cardholders to provide the P Card Administrator receiving documents at the end of each billing cycle so that transactions can be reconciled on the memo statements to safeguard against misuse and abuse of the purchase cards.

FINDING 10-145-04: DETAILED RECEIPTS

Criteria: State Purchase Card Procedures § 6.4 Receipts for Purchase states in part:

Receipts shall be obtained for **all** purchases regardless of the order method. The receipt shall give an itemized and detailed description of the purchase and must include at a minimum: (1) vendor; (2) date of purchase; (3) description; (4) unit price and quantity; and (5) transaction total...

The receipt shall be maintained by the cardholder for the monthly reconciliation process.

Condition: For the audit period reviewed (August 27, 2008 to September 28, 2009), there were a total of 145 purchase card transactions (106 standard purchase card transactions; 24 statewide contract purchase card transactions; and, 15 travel purchase card transactions) in the total dollar amount of \$35,906.17. We sampled 38 purchase card transactions (27 standard purchase card transactions; 6 statewide contract



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purchase card transactions; and, 5 travel purchase card transactions) in the total dollar amount of \$9,320.15. We noted the following:

- 3 of 38 (8%) purchase card transactions were not supported by a receipt. Details are noted below:

<u>Cardholder #</u>	<u>Transaction Date</u>	<u>Vendor</u>	<u>Transaction Total</u>
*****523027	10.06.2008	CSG Nationwide Guardian	\$16.99
*****523027	06.16.2009	Premiere Global Services	\$16.56
*****523027	07.13.2009	Eureka Water Company	<u>\$18.95</u>
			<u>\$52.50</u>

- 1 of 38 (3%) purchase card transactions was not supported by a detailed and itemized receipt. Details are noted below:

<u>Cardholder #</u>	<u>Transaction Date</u>	<u>Vendor</u>	<u>Transaction Total</u>
*****515536	09.24.2008	Prism Place	\$420.00
			<u>\$420.00</u>

Cause: There is not a central location for the filing of purchase card documentation. Filing system is not conducive to identifying lost or missing receipts in a timely manner.

Effect or Potential Effect: By not having a detailed and itemized receipt for all purchase card transactions, it cannot be determined if the purchase was made in accordance with State statutes, rules, and procedures or if the purchase was in line with the Agency's mission.

Recommendation: We recommend the Agency develop a procedure and process that ensures all receipts are obtained for all purchase card transactions. Part of the procedure and process should include the approving official returning the memo statement to the cardholder upon discovery of missing supporting documentation. If a detailed and itemized receipt cannot be obtained, the cardholder should follow the process as outlined in the State Purchase Card Procedures § 6.4 Receipts for Purchase.

Management's Response- CONCUR

Date: 07/07/2010

Respondent: Executive Director

Response: After review of the recommendations from the DCS Auditors, I agree and we have implemented a policy and procedure that all receipts are to be obtained for all purchase card transactions, so that all transactions can be reconciled at the end of the month with each memo statement.

Corrective Action Plan

Contact Person: Executive Director

Anticipated Completion Date: Effective Immediately

Corrective Action Planned: Enforcement of new policy and procedure for agency along with enforcement of the State Purchase Card Procedures § 6.4 Receipts for Purchase.



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APPENDIX

DIRECTOR'S TRANSMITTAL LETTER

JOHN S. RICHARD
Director



BRAD HENRY
Governor

STATE OF OKLAHOMA
DEPARTMENT OF CENTRAL SERVICES

July 14, 2010

**TO BETH CARTER, EXECUTIVE DIRECTOR AND THE BOARD OF THE
OKLAHOMA BOARD OF CHIROPRACTIC EXAMINERS**

With this letter, we transmit the report of the Oklahoma Board of Chiropractic Examiners purchase card program audit for the audit period August 28, 2008 to September 28, 2009.

We performed our audit in accordance with professional auditing standards to ensure that programs and contracts administered by the Department of Central Services are conducted in accordance with laws and regulations and used in an ethical, economical, equitable, effective and efficient manner while limiting exposure to fraud, waste, mismanagement, or abuse.

The accompanying report presents our findings and recommendations, as well as management's responses and corrective action plans. This report is available to the public on the Department of Central Services website, www.dcs.ok.gov.

Sincerely,

John S. Richard
Director of the Department of Central Services

"Committed to Quality"

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METHODOLOGY

- Interviews were conducted with the Agency's staff members.
- Internal controls over the purchase card program were documented and evaluated.
- A statistical sample of transactions from cardholders was examined.
- Overall program compliance with the State of Oklahoma Purchase Card Procedures and rules promulgated thereto was evaluated.

EXECUTIVE SUMMARY

Organization

The mission of the Oklahoma Board of Chiropractic Examiners is to regulate the qualification for licensure and examination as Chiropractors; protect the public and Chiropractic in reference to complaints through public meeting and hearing pursuant to the Chiropractic Practice Act; approve educational programs required for annual license renewal and to foster higher professional standards relative to the practice in the state of Oklahoma as is consistent with the best interest of the health, welfare, and safety of the public. The Board serves as the administrative agency for the conduct and licensing of chiropractic physicians; has authority to enforce statutory laws relating to the profession and is self-sustaining through collection of licensing fees.

Agency Information

The Agency had on staff three unclassified, non-merit employees as of September 01, 2009 per the Oklahoma Agencies, Boards, and Commissions publication.

Board Members

Dr. Ronald Tripp, Board President
Dr. James Toy, Secretary-Treasurer
Dr. Bill Mead, Board Member
Dr. Russell Gilstrap, Board Member

Dr. Shayne Javersak, Vice President
Dr. Jay Ernst, Board Member
Dr. Hugh McClure, At Large Member
Dr. Viki Resler, Board Member

Jeanie Gardner, Public Member

Key Staff

(During the Audit Period)

Beth Carter, Executive Director
Joseph English, Investigator
Joseph English, Administrative Assistant
P. Kay Floyd, Board Legal Counsel